



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-240: Agreement relating to open space and timber land classifications;

WAC 458-30-245: Recording of Documents;

WAC 458-30-250: Approval or denial and appeal; and

WAC 458-30-355: Agreement may be abrogated by legislature.

Date last reviewed: **WACs 458-30-240, 245, and 355 - 6/28/00**
 WAC 458-30-250 - 8/28/00

Reviewer: **Kim M. Qually**

Date current review completed: **6/15/05**

Briefly explain the subject matter of the document(s):

The goal and purpose of WAC 458-30-240 is to outline the contents of the Open Space Taxation Agreement in which the owner of classified open space and timber land is informed of his or her their rights and responsibilities relative to land so classified. This agreement will specify the type of use that the granting authority used as a basis for granting open space or timber land classification. The rule explains who prepares the agreement and the owner's obligation to sign the agreement.

The goal and purpose of WAC 458-30-245 is to list the documents relating to lands granted classification within the current use program that must be filed with the county assessor, county auditor and/or the county recording authority. If the legislative authority of a county and/or a city grants open space or timber land classification, it must notify the assessor about the classification of such land and forward the executed Open Space Taxation Agreement related to the land to the auditor or recording authority. If the assessor confers farm and agricultural land classification, he or she must send a notice of approval to the recording authority. And finally, when land is withdrawn or removed from classification, the assessor is required to send a notice of withdrawal or removal to the recording authority.

The goal and purpose of WAC 458-30-250 is to describe the process a granting authority follows when it considers an application for open space classification or reclassification under chapter 84.34 RCW. The rule also explains how an applicant can appeal a total or partial denial of their application for classification or reclassification.



The goal and purpose of WAC 458-30-355 is to explain the practical application of the sentence in RCW 84.34.070 [Withdrawal from classification] that states an “[a]greement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the legislature in which event no additional tax or penalty shall be imposed”. This rule describes the governing authority’s and the owner’s rights relating to the Open Space Taxation Agreement.

Type an “X” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Nothing has changed since the last review of these 4 rules



3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

As written, these rules achieved their intended purpose. They are written in the style and format now preferred by DOR. DOR isn't aware of any problems created by or related to these rules since their adoption in 1995.

4. Listing of documents reviewed:

Statute(s) Implemented:

**RCW 84.34.070: Withdrawal from classification; and
RCW 84.34.050 Notice of Approval or disapproval – Procedure when approval granted;**

Interpretive and/or policy statements: **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**

5. Review Recommendation:

<input type="checkbox"/>	Amend
<input type="checkbox"/>	Repeal/Cancel
<input checked="" type="checkbox"/>	Leave as is
<input type="checkbox"/>	Begin the rule-making process for possible revision.

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or



- Address issues not otherwise addressed in other documents.

The contents of the 4 rules are current and there is no need or reason to revise any of the rules at this time.

6. Manager action: Date: 6/20/05

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

 1
 2
 3
 4